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1981

# The Town of **ALSTEAD, N. H.**



## ANNUAL REPORT 1981

# **TOWN INFORMATION**

## **Selectmen**

Meet Saturdays 9:00 a.m. to 12:00 noon.

## **Town Clerk - Tax Collector**

Tuesday and Wednesday 1:30 p.m. to 4:00 p.m.

Thursday 1:30 p.m. to 7:30 p.m.

## **Planning Board**

Second Tuesday of the month at 8:00 p.m. in town hall.

## **Library Trustees**

Second Wednesday of the month at 7:00 p.m. in library room.

## **Fire Department**

Second Thursday of the month at 7:00 p.m. at town hall.

## **Library Hours**

Winter Hours

Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m.

Thursday and Friday 1:00 p.m. to 6:00 p.m.

Summer Hours

Monday and Friday 1:00 p.m. to 6:00 p.m.

Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m.

## **Dump-Transfer Station Hours**

Wednesday 1:00 p.m. to 5:00 p.m.

Saturday 8:00 a.m. to 5:00 p.m.

Sunday 9:00 a.m. to 12:00 noon.

**COVER:** The Pine Cliff House, located at Lake Warren, East Alstead, was a very popular Hotel during the 1890's. People from all over New England as well as South and Middle West were guests here. It was destroyed by fire but the exact date not known.

**Photo Courtesy Marie A. Radcliffe**

# *ANNUAL REPORTS*

OF THE SELECTMEN

AND

OTHER TOWN OFFICERS

*of*

*Alstead, N. H.*

FOR THE YEAR ENDING DECEMBER 31, 1981

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Bring your Town Report to Town Meeting — Tuesday, March 9, 1982

Printed by FALL MOUNTAIN PRINTING  
Alstead, New Hampshire

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# **TOWN OFFICIALS 1981**

## **SELECTMEN**

Gloria Seddon	Term Expires 1982
R. Eleanor Nostrand	Term Expires 1982
Thomas Hancock	Term Expires 1983
Fred C. Stearns	Moderator
Roberta Young	Town Clerk
Howard L. Goss	Town Treasurer
Roberta Young	Tax Collector
Erwin Ward	Chief of Police
Carroll Hatch Jr.	Fire Chief
Kenneth Winham	Road Agent
Robert Putnam	Dog Constable
Richard G. Clark	Overseer of Public Welfare
Warren Campbell	Park Commissioner
Carroll Hatch Jr.	Civil Defense Director

## **TRUSTEE OF TRUST FUNDS**

Bruce Bellows	Term Expires 1982
Louis Kolivas	Term Expires 1983
Marie Bender	Term Expires 1984

## **FIRE COMMISSIONERS**

Lawrence Huffling	Term Expires 1982
Harold Ramsey	Term Expires 1982
W. Richard Phipps	Term Expires 1984

## **LIBRARY TRUSTEES**

Molly Leonard	Term Expires 1982
James Brooks	Term Expires 1982
Virginia Strout	Term Expires 1983
Marcella Gray	Term Expires 1983
Harold J. Ramsey	Term Expires 1984
Betty Woodell	Term Expires 1984

## **ARCH POND COMMITTEE**

Clifford Clark	Term Expires 1982
Howard Goss	Term Expires 1983
Harry A. Neal	Term Expires 1984

## **SUPERVISORS OF CHECKLIST**

Deborah Rhoades	Term Expires 1982
Virginia Strout	Term Expires 1982
Molly Leonard	Term Expires 1986

### **BALLOT CLERKS**

Ora Clark      Floyd Sears      Frances Wilson      Susan Beetle-Rogers

### **PLANNING BOARD**

Timothy Noonan	Term Expires 1982
George Ross	Term Expires 1982
Peter Rhoades	Term Expires 1983
Susan Beetle-Rogers	Term Expires 1983
Donald Pecora	Term Expires 1984
Bernard Butcher	Term Expires 1984
Gloria Seddon	Ex-Officio, Selectman Expiring 1982

### **VILAS POOL COMMITTEE**

Dorothy Blake      Stephen Blake      Ralph Moore      Priscilla Watson  
William McElroy

### **THE MABEL STILL MEMORIAL BUILDING COMMITTEE**

Clifford Clark	Term Expires 1982
Howard Goss	Term Expires 1983
Harry A. Neal	Term Expires 1984

### **SCHOOL BOARD MEMBERS — ALSTEAD REPRESENTATIVES FALL MT. CONSOLIDATED SCHOOL DISTRICT**

John Bengtson	Term Expires 1983
John Watson	Term Expires 1985

# **TOWN WARRANT**

## **STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 9th day of March, next at 1:00 P.M. Polls will be open until 7:30 P.M. The business meeting to be holden at 7:30 P.M. to act on the following:

- Article 1. To choose all necessary Town Officers for the ensuing year.
- Article 2. To see if the Town will raise and appropriate the sum of \$22,500.00 for Town Officers salaries and expenses and elections and registrations.
- Article 3. To see if the Town will raise and appropriate the sum of \$85,000.00 for highway and bridges and oiling of Town roads and general maintenance.
- Article 4. To see if the Town will raise and appropriate the sum of \$1,119.83 for Town Road Construction (TRA), the State to contribute \$7,465.56.
- Article 5. To see if the Town will raise and appropriate the sum of \$10,000.00 for payment on the long term note issued to purchase the road grader.
- Article 6. To see if the Town will raise and appropriate the sum of \$18,000.00 to purchase a one ton highway truck.
- Article 7. To see if the Town will authorize the Selectmen to sell real estate acquired by tax sales.
- Article 8. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes, if necessary.
- Article 9. To see if the Town will raise and appropriate the sum of \$7,000.00 for Old Age Assistance and Town Poor.
- Article 10. To see if the Town will raise and appropriate the sum of \$200.00 for the Town Planning Board.
- Article 11. To see if the Town will raise and appropriate the sum of \$1,292.00 as the Town's share for membership in the Southwest Region Planning Commission.
- Article 12. To see if the Town will raise and appropriate the sum of \$3,000.00 for the support of the Library.
- Article 13. To see if the Town will raise and appropriate the sum of \$7,000.00 for operation of the Police Department.
- Article 14. To see if the Town will raise and appropriate the sum of \$500.00 for the expenses of the Dog Officer.
- Article 15. To see if the Town will vote to authorize the Selectmen to issue permits for playing Bingo as prescribed by law.

- Article 16. To see if the Town will raise and appropriate the sum of \$150.00 for Memorial Day observance.
- Article 17. To see if the Town will raise and appropriate the sum of \$600.00 for Forest Fire Protection.
- Article 18. To see if the Town will raise and appropriate the sum of \$16,400.00 for fire protection, equipment, and maintenance of the Alstead Fire Department.
- Article 19. To see if the Town will authorize the Selectmen to sell the 1955 1M1 Ford fire truck.
- Article 20. To see if the Town will raise and appropriate the following sums for items and purposes listed:
- |  |                    |
|--|--------------------|
| a. Maintenance and up keep of Town buildings                 | \$ 5,600.00        |
| b. Operation and maintenance of the dump-transfer station    | 30,000.00          |
| c. Bonds for Town Officers, liability and property insurance | 15,000.00          |
| d. For interest on temporary and long term notes             | 14,040.00          |
| e. For Social Security expenses                              | 4,200.00           |
| f. For Street lights including flashing lights               | 6,800.00           |
| g. For damage and legal expenses                             | 2,000.00           |
| h. Civil Defense   | 150.00             |
| i. For care of cemeteries                                    | 800.00             |
| j. Parks and Playgrounds                                     | 2,100.00           |
|  | <u>\$80,690.00</u> |
- Article 21. To see if the Town will vote to support the town's continued participation in the existing regional solid waste facility located in Keene and agree that a future solid waste facility may be located in the Town of Alstead, if necessary.
- Article 22. To see if the Town will raise and appropriate the sum of \$23,000.00 for the final repairs on the Vilas Dam.
- Article 23. To see if the Town will authorize the withdrawal from the Capital Reserve Fund, the money appropriated at 1981 Town Meeting for the Vilas Dam repairs and apply same to the accounts when rendered.
- Article 24. To see if the Town will authorize the Selectmen to withdraw up to \$13,000.00 from the Vilas Pool trust fund to offset the final repairs on the Vilas Pool Dam.
- Article 25. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from state, federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.
- Article 26. To see if the Town will raise and appropriate the sum of \$10,000.00 to be placed into Capital Reserve for future Land and Building needs.



- Article 27. To see if the Town will raise and appropriate the sum of \$6,170.00 for support of the Fall Mountain Visiting Nurse Association.
- Article 28. To see if the Town will raise and appropriate the sum of \$779.00 for the Children & Youth Program. (Payable to the present Landlord Charlestown Realty Association).
- Article 29. To see if the Town will raise and appropriate the sum of \$4,422.48 for the provision of ambulance service to the Town of Alstead.
- Article 30. To see if the Town will raise and appropriate the sum of \$6,300.00 to establish an Alstead ambulance service. Said amount will cover the purchase of a used ambulance and equipment. No operating costs are included in the above amount.
- Article 31. To see if the Town will appropriate and authorize the Selectmen to withdraw \$18,000.00 from the Revenue Sharing Fund for use as set-offs against budgeted appropriations for the following specific purposes and in amounts indicated herewith:

Appropriation	Amount
Highway Maintenance	\$18,000.00

- Article 32. To see if the Town will raise and appropriate the sum of \$731.50 for support of the Monadnock Family and Mental Health Service. (By Petition)
- Article 33. Whereas, acid rain has been shown to be destructive to the economic and esthetic well being of the State's residents, we support present and future efforts of New Hampshire and other Congressional members to control acid rain by appropriate legislation. We support provisions in the Clean Air Act that would require mid-western states to abate pollution that creates acid rainfall in New England. (By petition)
- Article 34. To see if the town of Alstead, N. H. will vote to request our Representatives in Congress to introduce a resolution urging the President of the United States to arrange with the Soviet Union a mutual freeze on the testing, production and deployment of nuclear weapons, while providing for satisfactory verification safeguards. (By petition)
- Article 35. To transact any other business that may legally come before this meeting.

Gloria Seddon  
Thomas J. Hancock  
R. Eleanor Nostrand

Selectmen of Alstead

**BUDGET OF THE TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Appropriations and Estimates of Revenue**  
**For the Ensuing Year**  
**January 1, 1982 to December 31, 1982**

<b>PURPOSES OF APPROPRIATION</b>	<b>Appropriations 1981 (1981-82)</b>	<b>Actual Expenditures 1981 (1981-82)</b>	<b>Appropriations Ensuing Fiscal Year 1982 (1982-83)</b>
<b>GENERAL GOVERNMENT:</b>			
Town Officers Salary			
Town Officers Expenses	\$ 22,000.00	\$22,006.00	\$ 22,500.00
Election and Registration Expenses			
Cemeteries	1,700.00	757.00	800.00
General Government Buildings	4,000.00	4,506.00	5,600.00
Planning and Zoning	1,371.00	1,371.00	1,492.00
Legal Expenses	2,000.00	865.00	2,000.00
<b>PUBLIC SAFETY</b>			
Police Department	7,500.00	6,866.00	7,500.00
Fire Department	15,200.00	17,207.00	17,000.00
Civil Defense	150.00		150.00
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>			
Town Maintenance	80,000.00	106,308.00	85,000.00
Gen. Highway Dept. Expenses	1,123.00	1,123.00	1,120.00
Street Lighting	4,300.00	4,431.00	6,800.00
<b>SANITATION</b>			
Solid Waste Disposal	24,000.00	27,670.00	30,000.00
<b>HEALTH</b>			
Health Department	10,458.00	10,607.00	18,403.00
<b>WELFARE</b>			
General Assistance	7,000.00	3,995.00	7,000.00
<b>CULTURE AND RECREATION</b>			
Library	3,000.00	3,000.00	3,000.00
Parks and Recreation	2,100.00	2,259.00	2,100.00
Patriotic Purposes	550.00	550.00	150.00
<b>DEBT SERVICE</b>			
Principal of Long-Term Bonds & Notes	10,000.00	10,000.00	10,000.00
Int. Exp. - Long-Term Bonds & Notes	1,560.00	1,560.00	1,040.00
Int. Exp. - Tax Anticipation Notes	9,000.00	12,303.00	13,000.00
<b>CAPITAL OUTLAY</b>			
Land & Building Needs			10,000.00
Highway Truck			18,000.00
<b>OPERATING TRANSFERS OUT</b>			
Payments to Capital Reserve Funds	15,000.00	15,000.00	
<b>MISCELLANEOUS</b>			
FICA, Retirement & Pension Contrib.	3,500.00	4,182.00	4,200.00
Insurance	14,000.00	14,417.00	15,000.00
Vilas Dam Repair Appropriation			23,000.00
<b>TOTAL APPROPRIATIONS</b>	<u>\$239,512.00</u>	<u>\$270,983.00</u>	<u>\$304,855.00</u>
<b>Less: Amount of Estimated Revenues</b>			\$185,494.00
<b>Amount of Taxes to be Raised</b>			\$119,361.00

**BUDGET OF THE TOWN OF ALSTEAD, NEW HAMPSHIRE**  
**Appropriations and Estimates of Revenue**  
**For the Ensuing Year January 1, 1982 to December 31, 1982**

<b>SOURCES OF REVENUE</b>	<b>Estimated Revenue 1981 (1981-82)</b>	<b>Actual Revenue 1981 (1981-82)</b>	<b>Estimated Revenue 1982 (1982-83)</b>
<b>TAXES</b>			
Resident Taxes	10,040.00	10,490.00	10,000.00
Yield Taxes	6,157.00	6,590.00	6,000.00
Interest and Penalties on Taxes	9,000.00	10,575.00	9,000.00
<b>INTERGOVERNMENTAL REVENUES</b>			
Meals and Rooms Tax	8,182.00	8,182.00	8,000.00
Interest and Dividends Tax	16,623.00	16,623.00	16,000.00
Savings Bank Tax	4,984.00	4,984.00	4,900.00
Highway Subsidy	20,587.00	20,567.00	19,223.00
Town Road Aid		1,664.00	
Class V Hwgy. Maintenance (Duncan)	6,577.00	6,577.00	3,693.00
Reimb. a/c State-Federal Forest Land		78.00	78.00
Business Profits Tax	34,747.00	34,747.00	18,000.00
<b>LICENSES AND PERMITS</b>			
Motor Vehicle Permit Fees	25,000.00	31,282.00	25,000.00
Dog Licenses	500.00	814.00	500.00
Business Lic., Permits & Filing Fees	50.00	206.00	100.00
<b>CHARGES FOR SERVICES</b>			
Rent of Town Property	7,000.00	7,270.00	7,000.00
<b>MISCELLANEOUS REVENUES</b>			
Interest on Deposits		1,401.00	
Sale of Town Property		500.00	
Income From Trust Funds	35,000.00	45,050.00	40,000.00
Other Income		146.00	
<b>OTHER FINANCING SOURCES</b>			
Withdrawal from Capital Reserve		1,194.00	
Revenue Sharing Fund	12,000.00	12,000.00	18,000.00
Fund Balance	18,000.00	18,000.00	
Developers Deposit	6,200.00	6,200.00	
<b>TOTAL REVENUES AND CREDITS</b>	<u><u>\$220,647.00</u></u>	<u><u>\$245,140.00</u></u>	<u><u>\$185,494.00</u></u>

## INVENTORY OF PROPERTY VALUES

	1980	1981
Land	\$13,749,868.00	\$12,794,630.00
Buildings	14,604,300.00	14,985,750.00
Factory Buildings	761,250.00	760,200.00
Public Utilities	517,850.00	517,850.00
Mobile Homes	429,550.00	466,750.00
	<u>\$30,062,818.00</u>	<u>\$29,525,180.00</u>
Less Elderly & Blind Exemp.	70,000.00	45,000.00

## ALSTEAD TAX RATE 1981

Net Assessed Valuation		\$29,480,180.00
Taxes Committed to Collector:		
Town Property Taxes Assessed	\$710,472.00	
Total Gross Property Taxes	710,472.00	
Less: War Service Tax Credits	<u>8,100.00</u>	
Net Property Tax Commitment	\$702,372.00	
Tax Rate		\$ 2.41
Net School Appropriation	\$603,683.20	
County Tax Assessment	61,971.00	

## SCHEDULE OF TOWN PROPERTY

Town Hall, Lands & Buildings, Fire Station Combined	\$ 83,750.00
Furniture and Equipment	10,000.00
Libraries, Lands and Buildings	263,400.00
Furniture and Equipment	30,000.00
Police Department, Lands & Buildings & Equipment	6,600.00
Fire Department, Lands & Buildings, East Alstead	14,950.00
Equipment	50,000.00
Parks, Commons and Playgrounds	90,550.00
Highway Department, Lands and Buildings	1,100.00
Equipment	124,000.00
Mabel Still Memorial Building	52,650.00
Arch Pond Property	43,200.00
Land, Map 11 Lot 130	2,200.00
Building, Map 38 Lot 4	3,050.00
Land, Map 56 Lot 2	<u>11,350.00</u>
	\$786,800.00

KILLION, PLODZIK & SANDERSON

ACCOUNTANTS AND AUDITORS

171 NORTH MAIN STREET

CONCORD, NEW HAMPSHIRE 03301

JOHN J. KILLION, JR. C.P.A.  
STEPHEN O. PLODZIK P.A.  
ROBERT E. SANDERSON P.A.

TELEPHONES  
603 224 5971  
603 225 6996

To the Members of  
the Board of Selectmen  
Town of Alstead  
Alstead, New Hampshire

We have examined the combined financial statements and the combining and account group financial statements of the Town of Alstead, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining and account group financial statements referred to above present fairly the financial position of the Town of Alstead, New Hampshire at December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Alstead, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

January 11, 1982

*Killion, Plodzik & Sanderson*

## **COMMENTS AND RECOMMENDATIONS**

### **December 31, 1981**

#### **Trust Fund Records**

Our previous reports have commented on the failure to establish individual ledger accounts as required by State Statutes for the trust funds invested in common trusts. The cemetery perpetual care funds, which represent the common trust funds in the Town of Alstead, have not been formalized in accordance with this requirement.

The Trustees have developed individual ledger sheets as prescribed and are in the process of meeting the accounting requirements for the Town's trust funds.

# **EXHIBIT A** **Combined Balance Sheet — All Fund types and Account Groups** **December 31, 1981**

	Governmental Fund Types		Fiduciary	Account Groups		Totals	
	General	Special Revenue	Trust and Agency	General Long-Term Debt	(Memorandum Only) December 31, 1981	December 31, 1980	
<b>ASSETS</b>							
Cash	\$119,199.00	\$37,306.00	\$ 40,799.00	\$	\$197,304.00	\$222,174.00	
Investments, At Cost			116,836.00		116,836.00	62,849.00	
Receivables							
Taxes	203,205.00				203,205.00	183,278.00	
Due From Other Governments	7,000.00	4,385.00			11,385.00	4,519.00	
Due From Other Funds		458.00			458.00	457.00	
Amount To Be Provided For							
Retirement of Gen. Long-Term Debt							
TOTAL ASSETS	<u>\$329,404.00</u>	<u>\$42,149.00</u>	<u>\$157,635.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	
				<u>\$20,000.00</u>	<u>\$549,188.00</u>	<u>\$503,277.00</u>	
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities							
Accounts Payable	\$ 4,912.00	\$ 205.00	\$	\$	\$ 5,117.00	\$ 3,619.00	
School District Tax Payable	322,560.00				322,560.00	279,746.00	
Due To Other Governments	65.00				65.00	149.00	
Yield Tax Security Deposits	1,547.00				1,547.00	2,932.00	
Deferred Revenue						6,200.00	
Notes Payable						30,000.00	
Total Liabilities	<u>329,084.00</u>	<u>205.00</u>		<u>20,000.00</u>	<u>20,000.00</u>	<u>322,646.00</u>	
Fund Equity							
Fund Balances							
Reserved For Encumbrances	1,000.00				1,000.00	103,212.00	
Reserved For Endowments			126,756.00		126,756.00		
Unreserved							
Designated for Capital Acquisitions			30,879.00		30,879.00	14,450.00	
Undesignated	( 680.00)	41,944.00			41,264.00	62,969.00	
Total Fund Equity	<u>320.00</u>	<u>41,944.00</u>	<u>157,635.00</u>		<u>199,899.00</u>	<u>180,631.00</u>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$329,404.00</u>	<u>\$42,149.00</u>	<u>\$157,635.00</u>	<u>\$20,000.00</u>	<u>\$549,188.00</u>	<u>\$503,277.00</u>	

**EXHIBIT B**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**For The Fiscal Year Ended December 31, 1981**

	Governmental Fund Types		Totals Year Ended (Memorandum Only)	
	General	Special Revenue	December 31, 1981	December 31, 1980
<b>Revenues</b>				
Taxes	\$732,460.00	\$	\$732,460.00	\$604,953.00
Intergovernmental Revenues	93,422.00	17,943.00	111,365.00	138,003.00
Local Sources	92,869.00	17,051.00	109,920.00	97,708.00
<b>Other Financing Sources</b>				
Interfund Transfers	13,194.00	3,458.00	16,652.00	12,270.00
<b>Total Revenues and Other Sources</b>	<u>931,945.00</u>	<u>38,452.00</u>	<u>970,397.00</u>	<u>852,934.00</u>
<b>Expenditures</b>				
General Government	26,512.00		26,512.00	42,442.00
Protection of Persons and Property	39,861.00		39,861.00	39,687.00
Health and Sanitation	38,277.00		38,277.00	28,445.00
Highways and Bridges	111,862.00		111,862.00	92,621.00
Libraries		10,396.00	10,396.00	8,985.00
Public Welfare	3,995.00		3,995.00	3,736.00
Patriotic Purposes	550.00		550.00	500.00
Recreation	2,259.00	7,127.00	9,386.00	12,507.00
Cemeteries	757.00		757.00	689.00
Unclassified	5,047.00	30.00	5,077.00	5,243.00
Debt Service	23,863.00		23,863.00	21,098.00
Capital Outlay	1,194.00		1,194.00	15,635.00
Overlay	20,984.00		20,984.00	9,803.00
<b>Other Uses</b>				
Interfund Transfers	18,000.00	12,000.00	30,000.00	16,719.00
Transfers To Other Governmental Units	668,388.00		668,388.00	579,238.00
<b>Total Expenditures and Other Uses</b>	<u>961,549.00</u>	<u>29,553.00</u>	<u>991,102.00</u>	<u>877,348.00</u>
<b>Excess of Revenues and Other Sources</b>				
<b>Excess of Revenues and Other Sources</b>	( 29,604.00)	8,899.00	( 20,705.00)	( 24,414.00)
<b>Over (Under) Expenditures and Other Uses</b>				
<b>Fund Balances - January 1</b>	<u>29,924.00</u>	<u>33,045.00</u>	<u>62,969.00</u>	<u>87,383.00</u>
<b>Fund Balances - December 31</b>	<u>\$ 320.00</u>	<u>\$41,944.00</u>	<u>\$ 42,264.00</u>	<u>\$ 62,969.00</u>



# **EXHIBIT C** **Combined Statement of Revenues, Expenditures and Changes in Fund Balances** **Budget and Actual**

## **General and Special Revenue Fund Types** **For The Fiscal Year Ended December 31, 1981**

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>									
Taxes	\$728,069.00	\$732,460.00	\$ 4,391.00	\$	\$	\$	\$728,069.00	\$732,460.00	\$ 4,391.00
Intergovernmental Revenues	91,700.00	93,422.00	1,722.00	12,000.00	17,943.00	5,943.00	103,700.00	111,365.00	7,665.00
Local Sources	73,750.00	92,869.00	19,119.00		17,051.00	17,051.00	73,750.00	109,920.00	36,170.00
<b>Other Financing Sources</b>									
Interfund Transfers	12,000.00	13,194.00	1,194.00	3,000.00	3,458.00	458.00	15,000.00	16,652.00	1,652.00
<b>Total Revenues and Other Sources</b>	<b>905,519.00</b>	<b>931,945.00</b>	<b>26,426.00</b>	<b>15,000.00</b>	<b>38,452.00</b>	<b>23,452.00</b>	<b>920,519.00</b>	<b>970,397.00</b>	<b>49,878.00</b>
<b>Expenditures</b>									
General Government	26,000.00	26,512.00	( 512.00)				26,000.00	26,512.00	( 512.00)
Protection of Persons and Property	38,221.00	39,861.00	( 1,640.00)				38,221.00	39,861.00	( 1,640.00)
Health and Sanitation	34,458.00	38,277.00	( 3,819.00)				34,458.00	38,277.00	( 3,819.00)
Highways and Bridges	85,423.00	111,862.00	( 26,439.00)				85,423.00	111,862.00	( 26,439.00)
Libraries									
Public Welfare	7,000.00	3,995.00	3,005.00	3,000.00	10,396.00	( 7,396.00)	3,000.00	10,396.00	( 7,396.00)
Patriotic Purposes	550.00	550.00					7,000.00	3,995.00	3,005.00
Recreation	2,100.00	2,259.00	( 159.00)				550.00	550.00	
Cemeteries	1,700.00	757.00	943.00		7,127.00	( 7,127.00)	2,100.00	9,386.00	( 7,286.00)
Unclassified	5,500.00	5,047.00	453.00				1,700.00	757.00	943.00
Debt Service	20,560.00	23,863.00	( 3,303.00)		30.00	( 30.00)	5,500.00	5,077.00	423.00
Capital Outlay		1,194.00	( 1,194.00)				20,560.00	23,863.00	( 3,303.00)
Overlay	15,619.00	20,984.00	( 5,365.00)					1,194.00	( 1,194.00)
<b>Other Uses</b>							15,619.00	20,984.00	( 5,365.00)
Interfund Transfers	18,000.00	18,000.00		12,000.00	12,000.00		30,000.00	30,000.00	
Transfers To Other Governmental Units	668,388.00	668,388.00					668,388.00	668,388.00	
<b>Total Expenditures and Other Uses</b>	<b>923,519.00</b>	<b>961,549.00</b>	<b>(38,030.00)</b>	<b>15,000.00</b>	<b>29,553.00</b>	<b>(14,553.00)</b>	<b>938,519.00</b>	<b>991,102.00</b>	<b>(52,583.00)</b>
<b>Excess of Revenues and Other Sources Over (Under) Expend. &amp; Other Uses</b>	( 18,000.00)	( 29,604.00)	( 11,604.00)		8,899.00	8,899.00	( 18,000.00)	( 20,705.00)	( 2,705.00)
<b>Fund Balances - January 1</b>	29,924.00	29,924.00		33,045.00	33,045.00		62,969.00	62,969.00	
<b>Fund Balances - December 31</b>	<b>\$ 11,924.00</b>	<b>\$ 320.00</b>	<b>\$11,604.00</b>	<b>\$33,045.00</b>	<b>\$41,944.00</b>	<b>\$ 8,899.00</b>	<b>\$ 44,969.00</b>	<b>\$ 42,264.00</b>	<b>( \$2,705.00)</b>

**EXHIBIT D**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Trust Funds**  
**For The Fiscal Year Ended December 31, 1981**

	Trust Funds		Capital Reserve Funds	Totals Year Ended	
	Expendable	Nonexpendable		December 31, 1981	December 31, 1980
<b>Revenues</b>					
New Funds	\$	\$ 500.00	\$	\$ 500.00	\$
Interest and Dividend Income	12,231.00		2,623.00	14,854.00	10,097.00
Capital Gains		16,878.00		16,878.00	
Other					2.00
<b>Other Financing Sources</b>					
Interfund Transfers			15,000.00	15,000.00	5,719.00
<b>Total Revenues and Other Sources</b>	<u>12,231.00</u>	<u>17,378.00</u>	<u>17,623.00</u>	<u>47,232.00</u>	<u>15,818.00</u>
<b>Expenditures</b>	<u>6,065.00</u>			<u>6,065.00</u>	<u>3,951.00</u>
<b>Other Uses</b>					
Interfund Transfers			1,194.00	1,194.00	813.00
<b>Total Expenditures and Other Uses</b>	<u>6,065.00</u>		<u>1,194.00</u>	<u>7,259.00</u>	<u>4,764.00</u>
<b>Excess of Revenues and Other Sources Over Expenditures and Other Uses</b>	6,166.00	17,378.00	16,429.00	39,973.00	11,054.00
<b>Fund Balances - January 1</b>	<u>21,014.00</u>	<u>82,198.00</u>	<u>14,450.00</u>	<u>117,662.00</u>	<u>106,608.00</u>
<b>Fund Balances - December 31</b>	<u>\$27,180.00</u>	<u>\$99,576.00</u>	<u>\$30,879.00</u>	<u>\$157,635.00</u>	<u>\$117,662.00</u>

**EXHIBIT E**  
**Statement of Changes in Financial Position**  
**All Nonexpendable Trust Funds**  
**For The Fiscal Year Ended December 31, 1981**

	<b>Fiduciary Fund Type Nonexpendable Trust Funds</b>
<b>Sources of Working Capital</b>	
<b>Operations</b>	
Capital Gains	\$16,878.00
New Funds	<u>500.00</u>
<b>Total Sources of Working Capital</b>	<u>17,378.00</u>
<b>Net Increase In Working Capital</b>	<u>\$17,378.00</u>
 <b>Elements of Net Increase In Working Capital</b>	
Cash	\$ 500.00
Investments	<u>16,878.00</u>
<b>Net Increase In Working Capital</b>	<u><u>\$17,378.00</u></u>

**EXHIBIT A-1**  
**All Special Revenue Funds**  
**Combining Balance Sheet**  
**December 31, 1981**

	Federal Revenue Sharing	Vilas Pool	Arch Pond Committee	Shedd Porter Memorial Library	Totals Year Ended December 31, 1981	December 31, 1980
<b>ASSETS</b>						
Cash	\$20,326.00	\$8,001.00	\$6,268.00	\$2,711.00	\$37,306.00	\$28,069.00
Due From Other Governments	4,385.00				4,385.00	4,519.00
Due From Other Funds				458.00	458.00	457.00
<b>TOTAL ASSETS</b>	<u>\$24,711.00</u>	<u>\$8,001.00</u>	<u>\$6,268.00</u>	<u>\$3,169.00</u>	<u>\$42,149.00</u>	<u>\$33,045.00</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts Payable	\$	\$	\$	\$ 205.00	\$ 205.00	\$
<b>Fund Balances</b>						
<b>Unreserved</b>						
Undesignated	24,711.00	8,001.00	6,268.00	2,964.00	41,944.00	33,045.00
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$24,711.00</u>	<u>\$8,001.00</u>	<u>\$6,268.00</u>	<u>\$3,169.00</u>	<u>\$42,149.00</u>	<u>\$33,045.00</u>

**EXHIBIT A-2**  
**All Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For The Fiscal Year Ended December 31, 1981**

	Federal Revenue Sharing	Villas Pool	Arch Pond Committee	Shedd Porter Memorial Library	Totals Year Ended December 31, 1981	Totals Year Ended December 31, 1980
<b>Revenues</b>						
Intergovernmental Revenues	\$17,943.00	\$	\$	\$	\$17,943.00	\$16,367.00
Local Sources	1,254.00	9,188.00	255.00	6,354.00	17,051.00	18,438.00
<b>Other Financing Sources</b>						
<b>Interfund Transfers</b>						
General Fund						
Town Trust Funds						
<b>Total Revenues and Other Sources</b>	<u>19,197.00</u>	<u>9,188.00</u>	<u>255.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
<b>Expenditures</b>						
<b>Other Uses</b>						
<b>Interfund Transfers</b>						
General Fund	<u>12,000.00</u>	<u>7,127.00</u>	<u>30.00</u>	<u>458.00</u>	<u>458.00</u>	<u>457.00</u>
<b>Total Expenditures and Other Uses</b>	<u>12,000.00</u>	<u>7,127.00</u>	<u>30.00</u>	<u>38,452.00</u>	<u>38,452.00</u>	<u>38,262.00</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>7,197.00</u>	<u>2,061.00</u>	<u>225.00</u>	<u>10,396.00</u>	<u>17,553.00</u>	<u>20,854.00</u>
<b>Fund Balances - January 1</b>	<u>17,514.00</u>	<u>5,949.00</u>	<u>6,043.00</u>	<u>( 584.00)</u>	<u>8,899.00</u>	<u>9,408.00</u>
<b>Fund Balances - December 31</b>	<u>\$24,711.00</u>	<u>\$8,001.00</u>	<u>\$6,268.00</u>	<u>\$2,964.00</u>	<u>\$33,045.00</u>	<u>\$33,045.00</u>

**EXHIBIT B-1**  
**All Trust Funds**  
**Combining Balance Sheet**  
**December 31, 1981**

<b>ASSETS</b>	<b>Trust Funds</b>		<b>Capital Reserve Funds</b>	<b>Totals Year Ended</b>	
	<b>Expendable</b>	<b>Nonexpendable</b>		<b>December 31, 1981</b>	<b>December 31, 1980</b>
Cash	\$24,798.00	\$ 715.00	\$15,286.00	\$ 40,799.00	\$ 54,813.00
Investments, At Cost	<u>2,382.00</u>	<u>98,861.00</u>	<u>15,593.00</u>	<u>116,836.00</u>	<u>62,849.00</u>
<b>TOTAL ASSETS</b>	<u><u>\$27,180.00</u></u>	<u><u>\$99,576.00</u></u>	<u><u>\$30,879.00</u></u>	<u><u>\$157,635.00</u></u>	<u><u>\$117,662.00</u></u>
<b>FUND BALANCES</b>					
<b>Fund Balances</b>					
Reserved For Endowments	\$27,180.00	\$99,576.00	\$	\$126,756.00	\$103,212.00
<b>Unreserved</b>					
Designated For Capital Acquisitions	<u>                    </u>	<u>                    </u>	<u>30,879.00</u>	<u>30,879.00</u>	<u>14,450.00</u>
<b>TOTAL FUND BALANCES</b>	<u><u>\$27,180.00</u></u>	<u><u>\$99,576.00</u></u>	<u><u>\$30,879.00</u></u>	<u><u>\$157,635.00</u></u>	<u><u>\$117,662.00</u></u>

# **NOTES TO THE FINANCIAL STATEMENTS**

## **December 31, 1981**

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

#### **A. Fund Accounting**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

#### **GOVERNMENTAL FUNDS**

**General Fund** — The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

**Special Revenue Funds** — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Vilas Pool, Arch Pond Committee and Shedd Porter Memorial Library funds.

#### **FIDUCIARY FUNDS**

**Trust and Agency Funds** — Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

#### **B. Account Groups (Fixed Assets and Long-Term Liabilities)**

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

### **C. Basis of Accounting**

The accounts of the General, Special Revenue and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust funds are accounted for using the accrual basis of accounting.

### **D. Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. However, contrary to generally accepted accounting principles, it has not been the practice of the Town to adopt an annual budget for all Special Revenue funds. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. \$18,000 of beginning general fund balance was applied to reduce the 1981 property tax levy.

### **E. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts,



and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are, therefore, reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

Cemetery Map	\$1,000.00
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**F. Investments**

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

**G. Inventories**

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

**H. Taxes Collected For Others**

The property taxes collected by the Town include taxes levied for the Fall Mountain Regional School District and Cheshire County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the general fund as intergovernmental transfers.

**I. Property Taxes**

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1981 was \$15,619 and expenditures amounted to \$20,984.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

**J. Interfund Transactions**

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

## NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1981.

### General Obligation Debt

Long-term Debt	
Payable January 1, 1981	\$30,000.00
Long-term Debt Retired	<u>10,000.00</u>
Long-term Debt	
Payable December 31, 1981	<u><u>\$20,000.00</u></u>

Long-term debt payable at December 31, 1981, is comprised of the following individual issues:

\$50,000 Highway Equipment Note due in annual installments of \$10,000 through December 31, 1983; interest at 5.20%	<u><u>\$20,000.00</u></u>
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The annual requirements to amortize all debt outstanding as of December 31, 1981, including interest payments, are as follows:

### Annual Requirements to Amortize Long-Term Debt

Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1982	\$10,000.00	\$1,040.00	\$11,040.00
1983	<u>10,000.00</u>	<u>520.00</u>	<u>10,520.00</u>
Total	<u><u>\$20,000.00</u></u>	<u><u>\$1,560.00</u></u>	<u><u>\$21,560.00</u></u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

## NOTE 3 — CAPITAL RESERVE FUNDS

The capital reserve fund balances held by the Trustees of Trust Funds at December 31, 1981, are as follows:

Purpose	Amount
Building Needs and/or Highway Equipment	\$15,286.00
Vilas Dam	<u>15,593.00</u>
Total	<u><u>\$30,879.00</u></u>

## NOTE 4 — TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1981, are detailed as follows:

<b>Purpose</b>	<b>Nonexpendable</b>	<b>Expendable</b>
Warren Monument Fund	\$ 5,262.00	\$ 1,305.00
Kimball Library Fund	2,465.00	
Carpenter Library Fund	500.00	
C.F. Warren Library Fund	5,166.00	
Cemetery Trust Funds	71,352.00	13,947.00
Kimball School Fund	606.00	315.00
Wells and Smith		
Cemetery and School Funds	510.00	79.00
Mabel H. Still Memorial		
Fund - Town History	<u>13,715.00</u>	<u>11,534.00</u>
Total	<u><u>\$99,576.00</u></u>	<u><u>\$27,180.00</u></u>

**SCHEDULE 1**  
**General Fund**  
**Statement of Estimated and Actual Revenues**  
**For The Fiscal Year Ended December 31, 1981**

REVENUES	Estimated	Actual	Over (Under) Budget
<b>Taxes</b>			
Property and Inventory	\$702,872.00	\$704,805.00	\$ 1,933.00
Resident	10,040.00	10,490.00	450.00
Yield	6,157.00	6,590.00	433.00
Interest and Penalties	<u>9,000.00</u>	<u>10,575.00</u>	<u>1,575.00</u>
Total Taxes	<u>728,069.00</u>	<u>732,460.00</u>	<u>4,391.00</u>
<b>State of New Hampshire</b>			
Meals and Rooms Tax	8,182.00	8,182.00	
Interest and Dividends Tax	16,623.00	16,623.00	
Savings Bank Tax	4,984.00	4,984.00	
Highway Subsidy	20,587.00	20,567.00	( 20.00)
Business Profits Tax	34,747.00	34,747.00	
Town Road Aid		1,664.00	1,664.00
Class V Highway Maintenance	6,577.00	6,577.00	
State/Federal Forest Land		78.00	78.00
Total State of New Hampshire	<u>91,700.00</u>	<u>93,422.00</u>	<u>1,722.00</u>
<b>Local Sources, Except Taxes</b>			
Motor Vehicle Permit Fees	25,000.00	31,282.00	6,282.00
Dog Licenses	500.00	814.00	314.00
Business Licenses, Permits and Fees	50.00	206.00	156.00
Rent of Town Property	7,000.00	7,270.00	270.00
Interest On Deposits		1,401.00	1,401.00
Income From Trust Funds	35,000.00	45,050.00	10,050.00
Sale of Town Property		500.00	500.00
Other Income		146.00	146.00
Developers' Deposits	<u>6,200.00</u>	<u>6,200.00</u>	
Total Local Sources, Except Taxes	<u>73,750.00</u>	<u>92,869.00</u>	<u>19,119.00</u>
<b>Interfund Transfers</b>			
<b>Special Revenue Funds</b>			
Revenue Sharing	12,000.00	12,000.00	
<b>Trust and Agency Funds</b>			
Capital Reserve Funds		1,194.00	1,194.00
Total Interfund Transfers	<u>12,000.00</u>	<u>13,194.00</u>	<u>1,194.00</u>
<b>Total Revenues</b>	<u>905,519.00</u>	<u>\$931,945.00</u>	<u>\$26,426.00</u>
<b>Fund Balance Used To Reduce Tax Rate</b>	<u>18,000.00</u>		
<b>Total Revenues and Use of Fund Balance</b>	<u>\$923,519.00</u>		

**SCHEDULE 2**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For The Fiscal Year Ended December 31, 1981**

	<b>Appropriations 1981</b>	<b>Expenditures Net of Refunds</b>	<b>Encumbered To 1982</b>	<b>(Over) Under Budget</b>
<b>General Government</b>				
Town Officers' Salaries ) \$		\$ 9,059.00	\$ )	\$
Town Officers' Expenses )	22,000.00	12,349.00	)	( 6.00)
Election & Registration )			)	
Expenses		598.00		
Town Bldgs. Maintenance	4,000.00	4,506.00		( 506.00)
Total General Government	<u>26,000.00</u>	<u>26,512.00</u>	<u></u>	<u>( 512.00)</u>
<b>Protection of Persons and Property</b>				
Police Department	7,500.00	6,866.00		634.00
Fire Department, Including				
Forest Fires	15,200.00	17,207.00		( 2,007.00)
Planning and Zoning	1,371.00	1,371.00		
Insurance	14,000.00	14,417.00		( 417.00)
Civil Defense	<u>150.00</u>	<u></u>	<u></u>	<u>150.00</u>
Total Protection of Persons & Property	<u>38,221.00</u>	<u>39,861.00</u>	<u></u>	<u>( 1,640.00)</u>
<b>Health and Sanitation</b>				
Health Association,				
Including Ambulance	10,458.00	10,607.00		( 149.00)
Town Dump	24,000.00	27,670.00		( 3,670.00)
Total Health & Sanitation	34,458.00	38,277.00		( 3,819.00)
<b>Highways and Bridges</b>				
Town Road Aid	1,123.00	1,123.00		
Street Lighting	4,300.00	4,431.00		( 131.00)
General Expenses of				
Highway Department	<u>80,000.00</u>	<u>106,308.00</u>	<u></u>	<u>( 26,308.00)</u>
Tot. Highways & Bridges	<u>85,423.00</u>	<u>111,862.00</u>	<u></u>	<u>( 26,439.00)</u>
<b>Libraries</b>	<u>3,000.00</u>	<u>3,000.00</u>	<u></u>	<u></u>
<b>Public Welfare</b>				
Town Poor	<u>7,000.00</u>	<u>3,995.00</u>	<u></u>	<u>3,005.00</u>
<b>Patriotic Purposes</b>	<u>550.00</u>	<u>550.00</u>	<u></u>	<u></u>
<b>Recreation</b>	<u>2,100.00</u>	<u>2,259.00</u>	<u></u>	<u>( 159.00)</u>
<b>Cemeteries</b>	<u>1,700.00</u>	<u>757.00</u>	<u>1,000.00</u>	<u>( 57.00)</u>

## SCHEDULE 2 (Continued)

### General Fund

#### Statement of Appropriations, Expenditures and Encumbrances For The Fiscal Year Ended December 31, 1981

	Appropriations 1981	Expenditures Net of Refunds	Encumbered To 1982	(Over) Under Budget
<b>Unclassified</b>				
Damages & Legal Expenses	\$ 2,000.00	\$ 865.00	\$	\$ 1,135.00
Social Security	<u>3,500.00</u>	<u>4,182.00</u>	<u>          </u>	( 682.00)
Total Unclassified	<u>5,500.00</u>	<u>5,047.00</u>	<u>          </u>	<u>453.00</u>
<b>Debt Service</b>				
Principal of Debt	10,000.00	10,000.00		
<b>Interest on Debt</b>				
Long-Term Debt	1,560.00	1,560.00		
Tax Anticipation Notes	<u>9,000.00</u>	<u>12,303.00</u>	<u>          </u>	( 3,303.00)
Total Debt Service	<u>20,560.00</u>	<u>23,863.00</u>	<u>          </u>	<u>( 3,303.00)</u>
<b>Capital Outlay</b>				
Vilas Dam Repair		1,194.00		( 1,194.00)
<b>Transfer to Capital Reserve</b>				
Vilas Dam	<u>15,000.00</u>	<u>15,000.00</u>	<u>          </u>	<u>          </u>
Total Capital Outlay	<u>15,000.00</u>	<u>16,194.00</u>	<u>          </u>	<u>( 1,194.00)</u>
<b>Total Town Appropriations</b>	<u>239,512.00</u>	<u>272,177.00</u>	<u>1,000.00</u>	<u>( 33,665.00)</u>
<b>Transfers To Other Governmental Divisions</b>				
School District Tax	606,417.00	606,417.00		
County Tax	<u>61,971.00</u>	<u>61,971.00</u>	<u>          </u>	<u>          </u>
Total Transfers	<u>668,388.00</u>	<u>668,388.00</u>	<u>          </u>	<u>          </u>
<b>Overlay</b>	<u>15,619.00</u>	<u>20,984.00</u>	<u>          </u>	<u>( 5,365.00)</u>
<b>Total Town Appropriations, Transfers and Overlay</b>	<u><u>\$923,519.00</u></u>	<u><u>\$961,549.00</u></u>	<u><u>1,000.00</u></u>	<u><u>(\$39,030.00)</u></u>

**SCHEDULE 3**  
**Summary of Town Clerk's Account**  
**For The Fiscal Year Ended December 31, 1981**

<b>Motor Vehicle Permits Issued</b>		\$31,282.00
<b>Dog Licenses and Penalties</b>		
Town's Share	\$ 814.00	
State's Share	<u>109.00</u>	923.00
<b>Filing Fees</b>		<u>7.00</u>
<b>Total Collections</b>		<u><u>\$32,212.00</u></u>
<b>Remittances To Treasurer</b>		
Motor Vehicle Permit Fees	\$31,282.00	
Dog Licenses and Penalties	923.00	
Filing Fees	<u>7.00</u>	
<b>Total Remittances To Treasurer</b>		<u><u>\$32,212.00</u></u>

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1981 (June 30, 1982)**

- DR. -

-----Levies Of:-----

<b>Uncollected Taxes - Beginning of Fiscal Year</b>	<b>1981</b>	<b>1980</b>	<b>1979</b>	<b>1978</b>
Property Taxes		\$132,252.85		
Resident Taxes		2,380.00	490.00	60.00
Land Use Change Taxes		—	—	
Yield Taxes		976.76	92.93	18.00 *
Sewer Rents		—	—	
<b>Taxes Committed to Collector:</b>				
Property Taxes	\$703,223.44	1,581.64	—	
Resident Taxes	10,040.00	—	—	
National Bank Stock Taxes	—	—	—	
Land Use Change Taxes	—	—	—	
Yield Taxes	5,593.35	—	—	
Sewer Rents	—	—	—	
<b>Added Taxes:</b>				
Property Taxes	0	—	—	
Resident Taxes	450.00	—	—	
Yield Taxes	—	997.12	—	
<b>Overpayments:</b>				
a/c Property Taxes	330.17	168.06	—	
a/c Resident Taxes	—	—	—	
<b>Interest Collected on Delinquent Property Taxes:</b>	0	5,715.13	—	
<b>Penalties Collected on Resident Taxes:</b>	<u>61.00</u>	<u>142.00</u>	<u>7.00</u>	<u>1.00</u>
<b>TOTAL DEBITS</b>	<u><u>\$719,697.96</u></u>	<u><u>\$144,213.56</u></u>	<u><u>\$589.93</u></u>	<u><u>\$79.00</u></u>



**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1981 (June 30, 1982)**

- CR. -

-----Levies Of:-----

**Remittances to Treasurer  
During Fiscal Year**

	1981	1980	1979	1978
Property Taxes	\$540,357.62	\$132,178.78	—	
Resident Taxes	7,030.00	1,410.00	70.00	10.00
Yield Taxes	4,663.54	997.12	—	
Sewer Rents	—	—	—	
Land Use Change Taxes	—	—	—	
Interest Collected During Year	—	5,715.13	—	
Penalties on Resident Taxes	61.00	141.00	7.00	1.00
Discounts	9,592.70	—	—	

**Abatements Made During Year:**

Deeded to Town of Alstead	400.07	357.75		
Property Taxes	87.48	1,416.02		
Resident Taxes	500.00	10.00	10.00	50.00
Yield Taxes	—	—	—	18.00
Sewer Rents	—	—	—	

**Uncollected Taxes -**

**End of Fiscal Year:**

**(As Per Collector's List)**

Property Taxes	153,115.74	50.00	—	
Resident Taxes	2,710.00	950.00	410.00	
Sewer Rents	—	—	—	
Yield Taxes	929.81	976.76	92.93	
Unremitted Cash on Hand	250.00	11.00	—	

**TOTAL CREDITS**

<u>\$719,697.96</u>	<u>\$144,213.56</u>	<u>\$589.93</u>	<u>\$79.00</u>
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**SUMMARY OF TAX SALES ACCOUNTS**  
**Fiscal Year Ended December 31, 1981 (June 30, 1982)**

- DR. -

-----Tax Sales on Account of Levies Of-----

	1980	1979	1978	Previous Years
Balance of Unredeemed Taxes - Beginning Fiscal Year *	\$ 0	\$31,830.36	\$15,186.82	\$ 0
Taxes Sold to Town During Current Fiscal Year **	32,780.53	—	—	0
Interest Collected After Sale	173.94	1,338.12	2,659.91	0
Redemption Costs	152.10	133.60	173.65	0
Overpayment Richard & Susan Carden			7.55	
<b>TOTAL DEBITS</b>	<u>\$33,106.57</u>	<u>\$33,302.08</u>	<u>\$18,027.93</u>	<u>0</u>

- CR. -

**Remittances to Treasurer  
During Year**

Redemptions	\$ 7,216.68	\$12,864.06	\$12,221.19	0
Interest & Costs After Sale	326.04	1,319.73	2,841.11	0
Abatements During Year	—	—	—	0
Deeded To Town During Year		435.98	2,178.34	0
Unredeemed Taxes - End of Fiscal Year	25,563.85	17,619.00	787.29	0
Unremitted Cash	<u>—</u>	<u>1,063.31</u>	<u>—</u>	<u>0</u>
<b>TOTAL CREDITS</b>	<u>\$33,106.57</u>	<u>\$33,302.08</u>	<u>\$18,027.93</u>	<u>\$ 0</u>

\* These sums represent the total of Unredeemed Taxes, as of January 1, 1982 (July 1, 19 ) from Tax Sales held in **Previous** Fiscal Years.

\*\* Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

**SCHEDULE 4**  
**Federal Revenue Sharing Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For The Fiscal Year Ended December 31, 1981**

**Revenues**

Entitlement Payments	\$17,943.00
Interest On Investments	<u>1,254.00</u>

<b>Total Revenues</b>	\$19,197.00
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**Expenditures**

General Expense of Highway	<u>12,000.00</u>
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<b>Excess of Revenues Over Expenditures</b>	\$ 7,197.00
---	-------------

<b>Fund Balance - January 1</b>	<u>17,514.00</u>
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<b>Fund Balance - December 31</b>	<u><u>\$24,711.00</u></u>
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**SCHEDULE 5  
Vilas Pool Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1981**

**Revenues**

Vilas Fund Income	\$8,151.00
Interest Income	264.00
Other Income	<u>773.00</u>

**Total Revenues** \$9,188.00

**Expenditures**

Labor	\$4,006.00
Utilities and Supplies	<u>3,121.00</u>

**Total Expenditures** 7,127.00

**Excess of Revenues Over Expenditures** \$2,061.00

**Fund Balance - January 1** 5,940.00

**Fund Balance - December 31** \$8,001.00

**SCHEDULE 6  
Arch Pond Committee Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1981**

**Revenues**

Interest Income	\$ 255.00
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**Expenditures**

Rubbish Removal	<u>30.00</u>
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**Excess of Revenues Over Expenditures** \$ 225.00

**Fund Balance - January 1** 6,043.00

**Fund Balance - December 31** \$6,268.00

**SCHEDULE 7**  
**Shedd Porter Memorial Library Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For The Fiscal Year Ended December 31, 1981**

**Revenues**

Shedd Porter Trust	\$5,606.00
Town Appropriation	3,000.00
Donations	373.00
Town Trust Funds	458.00
Gifts	282.00
Interest Income	<u>93.00</u>

<b>Total Revenues</b>	<b>\$ 9,812.00</b>
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**Expenditures**

Wages	\$3,350.00
Utilities	618.00
Fuel	2,060.00
Books and Periodicals	1,034.00
Activities	343.00
Building Maintenance	2,755.00
Supplies	95.00
Miscellaneous	<u>141.00</u>

<b>Total Expenditures</b>	<b><u>10,396.00</u></b>
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<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(\$ 584.00)</b>
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<b>Fund Balance - January 1</b>	<b><u>3,548.00</u></b>
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<b>Fund Balance - December 31</b>	<b><u><u>\$ 2,964.00</u></u></b>
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## Trust Funds

Balance of  
Principal  
and income  
Dec. 31, 1981

Investments

**Savings Bank of Waipole**

Time Certificates and Passbook Savings \$98,828.00

John Hancock	47,163.00
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2,466 Shares - Mass. Investors Trust	9,076.00
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**Checking Account - Bellows Falls Trust Co.**

**Total Trust Funds**

## SELECTMEN'S REPORT

We were deeply saddened by the sudden death of our fellow selectman George T. Nostrand in November. His sense of humor and his presence in the office are greatly missed. We were pleased to have been able to appoint George's wife Eleanor to fill out his term of office until Town Meeting Day.

For some time the administration of the Vilas Trust Funds has been a matter of concern to the residents of Alstead. This past year, with the able assistance of our "Financial Advisory Committee" consisting of Daniel B. Curll, John F. Watson, and Priscilla Watson, we initiated the process of transferring these assets to another trustee bank. This has been a long time consuming process involving much investigative, consulting, and legal work but the benefits to the Town should be worth the effort.

Upon a favorable vote by the people of Alstead at Town Meeting we shall advertise for bids for the repairs on the Vilas Pool Dam. Preliminary engineering work has been completed and approved by the New Hampshire Water Resources Board. We have been advised that because of the general slump in the construction industry bids for the project should come in at a favorable price if the work is scheduled for this Spring. As everyone probably realizes, federal and state matching funds have nearly "dried up" and as of now it appears that we will have to fund this project by ourselves. We shall, however, continue to search for any possible financial assistance.

Our on-going project of making repairs to Town property resulted in the upgrading of the wiring at Milot Green and the filling and grading of the cellar hole at the old post office site. Plans for 1982 include painting the flag pole, re-setting the monuments, and grading and seeding the grounds at the War Memorial in the center of the village.

"Solid Waste, and what to do with it" has been the cause of much head scratching and many furrowed brows throughout the State of New Hampshire recently, and we are no exception!! Virtually every town is faced with the problem of what to do with the tremendous amount of trash we as a people are generating. We are presently seeking more cost effective alternatives to this problem, and we shall be looking for input from the townspeople. We would appreciate an affirmative vote on the article concerning this matter.

To everyone who has assisted us on various committees, boards, and projects — a grateful "Thank You".

Respectfully submitted,

Gloria Seddon  
Thomas J. Hancock  
R. Eleanor Nostrand

## REPORT OF THE ROAD AGENT

Quite a few times in the past years residents have asked me questions about what we have for equipment to maintain the roads. For those of you who aren't already familiar with the equipment, here is some information:

The town has four trucks, one of which is a 1954 from the CD program and is junk value. The spreader truck bought from John Burroughs two years ago is now 15 years old and the spreader is three years old. We also have a 1969 4-wheel drive truck for plowing and a 1972 GMC dump truck which were bought new 13 and 10 years ago and have seen much use. The town also has around a "1946" Case loader which has not run well enough to use since early 1970. The only dependable piece of equipment is the four year old grader which is used for grading and winging snow.

Most towns the size of Alstead have their own loader and many also have a backhoe. Alstead is one of the few towns that does not have any sort of town barn to store any of the above equipment. The old building (Rickety shed) in East Alstead collapsed this past winter. The only town highway building is the salt shed on Pine Grove Road we built five years ago.

The town needs and has needed a town barn, a loader and a new truck. The equipment is now kept on my land and in the small 2-stall garage built by Lee Mousley and I. Small repairs and maintenance are done there.

This year sand, gas, fuel and tires have cost much more than in the past years. It has been more than difficult to stretch the money out with the increased costs and needs. I have tried to do the best I could with what I have had to work with.

To summarize what's been done in 1981 . . . . .

A cold patch maker machine was hired to make 300 yards of cold patch which was applied to the Mine Road, Pleasant Street and Summer Street.

Ditching and shouldering was done on Pleasant Street and the Mine Road. Portions of these roads were also sealed after the patch was applied.

Culverts were replaced on Pine Cliff, Log Cabin, Bacon's, Abild's, Griffin Hill, Rhoades district and Pleasant Street.

Gravel was added to almost all of the dirt roads, the most noticeable amount being on long-awaited Barnett Hill.

Very little TRA work was done on Slade Hill except for more trees cut, but the TRA money is still available to be spent there this year.

Macri's road off Barnett Hill, which now has to be maintained year round, was widened and graveled.

Duncan money was well spent on the narrow corner in Rhoades District for widening and culverts, eliminating the blind bus turnaround.



Unknown to many people, any new driveway now requires written permits from the Selectmen according to R.S.A. 249:17:V supplement 1973. Several driveways installed in past years have created drainage problems to the town roads.

I would like to thank all those who have helped me in the past year, especially Lee Mousley, John Burroughs, Fuller Machine and employees who have been helpful many times.

Respectfull submitted,  
Kenneth H. Winham  
Road Agent

## **EXPENSES OF THE ROAD AGENT**

**(All labor is before taxes are withheld)**

Clifford Clark, labor	\$ 225.00
Reginald Clark, labor	515.00
Richard Clark, labor	279.00
Peter Esslinger, labor	36.00
George Garland, labor	7,098.75
Kenneth Winham, labor	16,332.00
Randall Wood, labor	6,807.50
 B & B Chain — chains	 446.50
Balla, Ralph L. — trucking	511.20
Beauchain, Louis — gravel	493.15
Brown & Saltmarsh — record forms	7.48
Burroughs, John — crushing loader truck Drott	7,851.63
C & L Petroleum — gas, oil, grease	10,596.15
Cheever Tire	363.03
Damon, John — trucking	207.60
Dunlap, James — trucking	800.20
Esslinger, Robert — oiling trucks	58.00
Garland, George — chain saw	130.00
Great Brook Construction — trucking	224.90
Hazelton, R.C. Co. — sander parts	165.85
International Salt Company — salt	3,934.02
Johnson, R.N. — chloride, supplies	1,219.15
Johnson, W.P. — trucking	450.90
Johnson Motor Parts — GMC parts	201.91
Kelton Motors — GMC parts	263.64
Kersewich, Kim — plowing snow	75.00
Kmiec's Garage — gas, bolts	18.94
Lackey, Frank — trucking	467.10
Marlow Lumber — bridge plank	185.50
Mechanic's Choice — bolts, lights	159.58
Mousley, Lee — plowing, welding	255.00

New Hampshire Bituminous Co. — asphalt	10,741.92
Northeastern Culvert Corp.	227.86
Pelton, Roger Construction — bulldozer	126.00
Porter, Don A. — mowing road side	750.00
Porter & Haskins — shovel "Duncan"	3,640.00
Reynolds & Sons — plow edges	1,364.83
Robbins, Carroll A. — track & backhoe	2,472.70
Sanel's — parts & filters	952.17
Spencer Bros. — ford parts	369.75
Stanwood Oil, Inc. — fuel oil for grader	2,195.99
Staples, Wesley — roller	610.00
Tallman, Lucius — brush chipper	540.00
Walpole, Town of — v-plow	200.00
Washer's Radiator & Glass — GMC radiator	10.00
Whitcomb, Frank W. Const. — sand, hot mix	9,037.62
Wilson, Ed — sand	86.00
Winham, Kenneth — truck	1,582.00
Winham, Kenneth — loader	4,975.00
Winham, Kenneth — use of shop, welder, electricity, compressor etc.	1,000.00
Wood, Donald — gravel	2,252.25
Wood, Randall — dozer, "Duncan"	1,404.00
Woodbury, Richard — gravel	428.75
Woodell & Daughters — bridge plank	174.56

## **POLICE REPORT**

Newspaper Headlines for 1981:

**ALSTEAD VILLAGE STORE CASHIER HELD UP MY MAN WITH  
KNIFE  
1966 CORVETTE STOLEN FROM RESIDENCE OF ALSTEAD  
BUSINESS MAN  
SIX EAST ALSTEAD HOMES BURGLARIZED  
HIGH SPEED CHASE ENDS IN ARREST OF OUT-OF-STATE MAN  
DRUGS SEIZED FROM ALSTEAD JUVENILES  
MAN CHARGED WITH D.W.I. IN CONNECTION WITH AUTO  
ACCIDENT**

These headlines, together with numerous other complaints, actually happened here in our small community last year. Headlines such as these appear in city newspapers on a daily basis but fortunately that is not the case here in Alstead.

We do have our share of serious offenses throughout the year, together with the less serious complaints such as domestic problems, malicious damage to private property, annoying phone calls, emergency messages that are delivered and snowmobile complaints. The department also handled the investigation of 26 automobile accidents, 4 bicycles that were stolen, a number of windows that were broken by BB guns, 3 prowlers that frightened residents, 2 missing persons, cruelty to animals and others.

Our two man, part time police force, together with assistance from nearby community police officers and State Police handle these situations to the best of their ability. Please don't hesitate to call us day or night if you have a problem or concern.

Margaret Knight and Janice LaMears continue to act as our school crossing guards and they are paid for their services from the police budget as well as the extra police hired for 4th of July Celebration and Halloween.

Before closing report, I might add a touch of humor that seldom happens in the police business. Around Thanksgiving a resident reported that two, twenty five pound, tom turkeys that had been raised for the holiday had been stolen. There was evidence, indeed, that these birds had not wandered away or been devoured by some wild animal. However, a few days later the resident called back to report that two birds had reappeared in the pen -- they had undergone a sex change and weighed ten pounds less!

Respectfully submitted,

Erwin Ward, Chief

## FIRE DEPARTMENT REPORT

The Fire Department was able to make several strides toward improvement. The much needed base radio was installed at the village station and a new furnace was installed at the East Alstead Station. The installation of the furnace and the construction of an outside furnace room were accomplished by volunteers — no pay help from the Fire Department. Also during 1981, drafting hydrants were installed at the old Post Office Block, Kmeic's Pond, Pine Cliff Road, Lake Warren and Fuller Machine Co. The Department received 5 new members during 1981. The Fire Department responded to 47 fire calls, and 45 rescue calls, just 4 more than in 1980. The Department also contributed 149 hours at 13 Mutual Aid calls.

Meetings, drills, work details and false alarms required many more hours and 76 hours were donated to pumping of basements free of charge.

The Fire Department and Commissioners are grateful to Fuller Machine Co. for their continued support and especially for the 270 hours donated during 1981.

Thanks to all of the towns people for their continuing support.

Respectfully submitted,

Lawrence E. Huffling  
Harold Ramsey  
Richard Phipps,  
Commissioners

## FORRESTRY DEPARTMENT

This year has been a repeat of the last three or four years, a couple of small grass and brush fires. We should all be grateful for this at todays cost.

Speaking of cost the state has been cutting their own expenses. First of all the program "where the state pays half the cost of tools" has been discontinued. We can still get tools at state costs, that helps some.

Second, the state has closed many of the lookout towers around the state. A local tower in Westmoreland was closed last year. We are fortunate to still have the tower on Pitcher Mountain in Stoddard.

As in the past, again I wish to thank you all for your cooperation. It makes the job easier and much less expensive, thank you again.

To report any type of fire, house, brush, chimney or any other type of emergency call **352-1100**. Smokey says **only you can prevent forest fires**.

Warren Campbell  
Forést Fire Warden

## **ALSTEAD FIRE RESCUE SQUAD**

The squad had a busy year responding to 45 emergency calls — plus our regular meetings and training sessions. The Rescue Truck has been painted and will be lettered in the near future.

We had three new members join the squad — we lost one member now giving us a total of 11 active members. Two of our members are taking the EMT course given at Cheshire Hospital in Keene.

Remember, if you or someone near you needs help the number to call is **352-1100** and help will be on the way.

Respectfully submitted,

Delinda Campbell  
Captain

## **VILAS POOL REPORT**

### **Summer 1981**

The pool opened on July first this year with a staff of two lifeguards and two CETA workers under the able direction of manager Ann Howard. Many maintenance and repair jobs were done before opening date with more that were done as the season progressed. By shortening hours and days of operation the pool operated at no expense to the town and well within the income derived from the Vilas trust. The committee expects to be able to effect most of the repairs that are needed over a period of five years so that families and their children can enjoy this facility.

The dam does need repair which cannot be done without asking for financial help from the town. The committee hopes that we do not find it necessary to close the pool in order to get enough money to repair the dam. The pool is a valuable asset and will deteriorate if not used.

Steve Blake, Chairman  
Priscilla Watson, Clerk  
Bill McElroy  
Ralph Moore  
Dorothy Blake  
Tom Hancock, Selectman

# **SHEDD PORTER MEMORIAL LIBRARY**

## **TRUSTEE REPORT**

The Board of Library Trustees met eleven times during 1981, in what we hope has been our best efforts to keep things on an even keel.

Some of the completed projects this year were refinishing the badly scarred window seat and tables, repairing shelves and having the outside doors repaired and refinished. New window shades were installed. We have many more similar projects, but the high fuel costs limits our spending.

Our yearly Valentine's Party was very successful which is in conjunction with the school's "Ilove to Read" week. The children seem to enjoy the poster contest and having the winners exhibited at the library. A special thanks to the teachers in the Alstead and langdon Primary who helped with this project. We had a booth at the 4th of July celebration and the Summer Reading Program was well attended. The reading program was for pre-school to third grade and we were able to obtain filmstrips which were greatly enjoyed. Mr. David Dodge of the Teachers Corp volunteered his time to do a project on the many mines in the Alstead area, for the fourth through eighth grade. Many thanks to the friends who assisted on these activities.

We have been able to purchase some books due to the Memorial Funds. This seems to be about the only way we can obtain new books, now that the State Library has cut-back the Book-Mobile visits.

We appreciate the response to our "Friends of the Library" promotion and hope to soon get this really on the road to success with regular meetings.

Thank you everyone for your time and support.

Respectfully submitted  
Betty M. Woodell  
Chairman, Library Trustee

# **SHEDD PORTER MEMORIAL LIBRARY**

As your librarian, I hereby submit my report for 1981.

As we recognize the continuing need to conserve fuel, the library was closed for one week at Thanksgiving and two weeks during the Christmas and New Year Holidays. Winter hours went into effect November 1, Wednesday 1 to 4 and 6 to 8 P.M. and Thursday and Friday 1 to 6 P.M. These hours will continue until May 1.

The termination of the bookmobile and the closing of the New Hampshire State Library District Office in Keene, is a great loss to the library. At this time no arrangements have been made to replace this service. One visit was made by the bookmobile with 578 books borrowed. A total of 111 books were requested from the State Library.

Our thanks and appreciation go to those who contributed so generously of Memorial books and money with which to buy Memorial books. There were 97 adult and 73 juvenile books purchased. Also, there were 102 adult books, 127 children's books and many paperbacks contributed. For these gifts we are sincerely grateful.

We subscribe to one weekly paper and ten magazines. We were fortunate to have many magazines given to us and this has been most helpful.

There were 89 new borrowers.

## **Circulation for 1981:**

Fiction	7,364
Non-fiction	1,775
Juvenile	3,815
Magazines	<u>606</u>
	13,560

My thanks to the trustees and the Friends of the Library for their interest and support, and to the residents of Alstead for the financial support voted at the March town meeting.

Doris Dustin  
Librarian

## FRIENDS OF THE LIBRARY

Marie H. Harling	Mr. & Mrs. Robert K. Lyman
Mrs. Clarence A. Lundquist	William & Carolyn Doran
Sandra C. Seale	Ralph & Mildred Totman
Richard & Ann Marie McMahon	Robert & Helen Esslinger
J. Randolph & Katharine Torrey Miller	Edith N. Chase
William & Cynthia Parker	Dorothy Walker
Margaret Renzelman	Anna & Elizabeth Cornwell
Mrs. Edgar S. Bley	Grace & Gilman Ellis
Olney & Margaret Knight	Bill & Trish Nostrand
Marylou & Katie Huffling	Ruth Kemp
Helen Moodie	Janine Stevens
Margaret Asbell	Several Anonymouse Friends
Herbert Carlson	Ivy Lane



## HISTORICAL SOCIETY COMMITTEE REPORTS

Three active committee's working on projects of general public interest became branches within the Alstead Historical Society, this organization was established by the Alstead voters at a Town Meeting over 45 years ago.

### HISTORICAL BUILDING COMMITTEE

This is their final report. The committee stands on recommendations and articles approved at the 1980 and '81 Annual Town Meeting. The ground work was laid for The Shedd Porter Memorial Library and The Maybelle Still Memorial Building to be listed on The National Historic Register. The necessary papers to be completed were left with library trustee's and other officials. They recommend a Paper Mill Village Historic District be considered. Foundation money is available. Federal funding was never considered. All the information on the above, and possible grants is available to read in a book left by the N. H. Preservation Board, at the Library.

### TOWN HISTORY COMMITTEE

Progress was made. We compiled and sorted numerous old records, documents, and photo's. Considerable research was done. The contents of the old town safe and a valuable Lotts Map drawn by Mr. Breed Batchelder surveyor 1763, was recovered. "Dick" the locksmith from Brattleboro was hired to open it at a cost of \$101.00. Further research will continue.

### BICENTENNIAL COMMITTEE FINAL REPORT

This committee has compiled most of the material turned over to them in 1981 for the booklet "**Alstead Past and Present**". The work is incomplete due to the limited material received from Prentice Hill Grange who originally sponsored this work. They turned over \$386.74. This is in a special account towards printing costs.

The Historical Society worked with all three committee's to help in the preservation of historical data. Special thanks to Mrs. Doris Dustin.

Respectfully submitted,

Steven Blake, President  
Bruce Bellows, Town History Chairman  
Dorothy Walker, Building Committee and  
Bicentennial Project Chairman  
Doris Dustin, Curator

## PLANNING BOARD REPORT

This year has been a relatively quiet one for the Alstead Planning Board.

We will finish our Master Plan in March or April at the latest with printed reports being available sometime afterwards.

There were **8** subdivisions this year with **12** new lots approved.

Respectfully submitted,

Gloria Seddon, Ex officio

Kathy Beetle

Bernie Butcher

Bud Ross

Donald Pecora

Peter Rhoades, Secretary

Tim Noonan, Chairman

## REPORT OF TRUSTEES OF TRUST FUNDS

An active program of consolidating and upgrading the investments of trust funds for the town of Alstead was accomplished this year.

The trustees along with the cemetery commissioner made a visual survey of all cemeteries in the spring and made a list of projects needing to be done to improve our cemeteries. We then implemented a time schedule of priorities for these and many were completed this summer. A new storage building was built to house the cemetery equipment. The disgraceful fence was removed from Craig cemetery in East Alstead, stones repaired in Alstead Center, and a project of cleaning stones begun in Mapleside.

The survey and mapping of Pine Grove Cemetery is about 60% completed and will be finished in 1982.

Two new perpetual care trust funds were established during 1981.

— Wesley Brusseau:           \$300.00

— Robert Trask:               \$200.00

Respectfully submitted,

Bruce A. Bellows

Louis Kolivas

Marie Bender

Trustees of Trust Funds

## **REPORT OF CEMETERY CUSTODIAN**

The cemeteries were mowed several times until late fall. They were raked in the spring and leaves were removed. Grass seed was sewn and graves were loamed. Brush was cut and removed from around the walls.

Respectfully submitted  
Richard G. Clark

## **REPORT OF OVERSEER OF PUBLIC WELFARE**

Direct relief aid was given to several needy families during the year.

Respectfully submitted  
Richard G. Clark

# **\* 1981 MARRIAGES**

<b>GROOM</b>	<b>RESIDENCE</b>	<b>BRIDE</b>	<b>RESIDENCE</b>	<b>PLACE OF MARRIAGE</b>	<b>DATE</b>
Paul W. Thompson	Alstead, N. H.	Meredith Metcalf	Alstead, N. H.	Alstead, N. H.	March 21
Edward Dorr Newell Jr.	Melbourne, Florida	Virginia Ruth Bascom	Melbourne, Fla.	Alstead, N. H.	March 22
Edward J. Blood	Walpole, N. H.	Marsha C. Tallman	Alstead, N. H.	Acworth, N. H.	March 27
Julian A. Plumley	Walpole, N. H.	Cathy-Jo Hoke	Alstead, N. H.	Walpole, N. H.	April 15
Edward C. Hatch	Alstead, N. H.	Bileta Sandberg	Keene, N. H.	Alstead, N. H.	June 6
George H. Harling Jr.	Alstead, N. H.	Marie H. Sargent	Alstead, N. H.	Alstead, N. H.	June 27
Kenneth Richard Stanley	Alstead, N. H.	Dorothea May Cannon	Alstead, N. H.	Alstead, N. H.	June 28
John T. Scott Jr.	Alstead, N. H.	Karen W. Fraley	Alstead, N. H.	Alstead, N. H.	July 17
Joseph T. Kohler	Alstead, N. H.	Ramona K. Anderson	Alstead, N. H.	Alstead, N. H.	July 25
Ernest P. Simonds	Alstead, N. H.	Kathryn A. Racette	Alstead, N. H.	Londonderry, N. H.	Aug. 1
Ricky Clough	Alstead, N. H.	Kelly Amanda Atwood	Westminster, Vt.	Westminster, Vt.	Aug. 7
Steven G. Ashworth	Alstead, N. H.	Judith A. Thayer	Harrisville, N. H.	Dublin, N. H.	Aug. 15
Raymond L. Ramsey	Alstead, N. H.	Marlene A. Rayner	Alstead, N. H.	Alstead, N. H.	Aug. 29
Curtis Van Trease Fields	Waynesboro, Pa.	Christine Ruth Sutherland	Alstead, N. H.	Acworth, N. H.	Oct. 9
James O. Gruber	Alstead, N. H.	Ann E. Henry	Alstead, N. H.	Alstead, N. H.	Oct. 10
Carl A. Ring	Alstead, N. H.	Lisa M. Haskins	Alstead, N. H.	Alstead, N. H.	Nov. 20

**\* This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.**

## \* 1981 DEATHS

DATE	NAME	PLACE OF DEATH	AGE
** Jan. 11	Marjorie M. Kenfield	Pinellas Park, Fla.	—
** Jan. 25	Brett Bruce Blood	Davis, California	22
Jan. 27	Charles Clark	Westmoreland, N. H.	80
** Feb. 10	Ernest A. Porter	Bellows Falls, Vt.	70
Feb. 17	Frederick D. Blood	Alstead, N. H.	46
Feb. 26	Albert F. Clark	Keene, N. H.	89
** May 30	Nancy G. Wright	Springfield, Vt.	91
** June 22	Jean S. Trask	West Swanzey, N. H.	55
July 15	Dr. Benjamin Allison	Bellows Falls, Vt.	92
Aug. 31	Ina M. Clark	Keene, N. H.	92
Dec. 19	Hugh D. Clark	Keene, N. H.	85

\* This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.

\*\*Brought to town for burial.

\* 1981 BIRTHS

DATE	PLACE OF BIRTH	BABY'S NAME	FATHER'S NAME	MOTHER'S MAIDEN NAME
Jan. 23	Keene, N. H.	Nathaniel James	Steven Edward Walker	Deborah Jean Campbell
Feb. 17	Keene, N. H.	Emily Faeth	Peter Rogers Smith	Virginia Louise Fitzgerald
Feb. 20	Keene, N. H.	Kristy Lynn	Patrick William Duffy	Rosemarie Willette
March 9	Keene, N. H.	Charles Frederick Jr.	Charles Frederick Perkins	Marjorie Ella Sutherland
March 29	Keene, N. H.	Daniel Nathan	David Norman Peltier	Julie Joan Jackson
March 30	Keene, N. H.	Beth Ann	Martin William Lawrence	Donna Marion Dane
April 4	Keene, N. H.	Julie May	Paul Kenneth Martin Sr.	Dale Schary Wood
April 8	Keene, N. H.	Abraham Emerson	William Smalley Cadmus III	Mary Grace Wheeler
April 19	Keene, N. H.	Kimberly Anne	Erhard Eugen Homer	Kathleen Frances Fitzgerald
April 24	Peterborough, N. H.	Shana Johanna	Kenneth Edward Avery	Mary Anne Sherwood
May 7	Claremont, N. H.	Jace Evan	Mark Randy Feld	Vicki Helen Farer
May 15	Keene, N. H.	Christopher James	Dennis Alan Richardson	Marsha Jan Morey
May 24	Keene, N. H.	Thomas William	George Manly Garland Jr.	Patricia Ann Moulton
June 2	Keene, N. H.	Alexander Scott	George Henry Burroughs	Jacklyn Patricia Woodbury
June 15	Keene, N. H.	Maia Terese	Kevin Scott Clark	Elizabeth Ann Latham
July 9	Peterborough, N. H.	Robert Arthur	Paul Joseph Kilanski	Linda Terese Martinez
July 16	Keene, N. H.	Melissa Anne	Peter George Renzelman	Debra Arlene Gottle
Aug. 11	Concord, N. H.	Odette Disston	Richard Charles Hayman	Brenda Anne Ward
Aug. 12	Alstead, N. H.	Raven Grace	John Tucker Scott Jr.	Karen Wolcott Fraley
Sept. 13	Peterborough, N. H.	Adam Stockton	Joel Chandler McCarty	Susan Eileen Norlander
Oct. 9	Keene, N. H.	Nicholas Louise	Joseph Theodore Kohler	Ramona Kay Anderson
Oct. 11	Keene, N. H.	Howard Lewis III	Louis Nicholas Kolivas	Sue-Ellan Bryson
Oct. 19	Peterborough, N. H.	Chrystin Lynn	Howard Lewis Goss II	Julie Ann Cannon
Nov. 7	Keene, N. H.	Melanie Antonina	Gregory Paul Pflum	Robin Lynn Hancock
Nov. 15	Keene, N. H.	Johanna Dorothea	Jan Pomasko Jr.	Susan Emily Overstreet
Dec. 28	Claremont, N. H.	Jennifer Charise	Edwin John Rosenhagen	Mary Aidan McDonald
			Allan Tripp Wilson	Susan Marie Blake

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